
HOUSE BILL No. 1740

DIGEST OF INTRODUCED BILL

Citations Affected: IC 6-1.1-11.

Synopsis: Property tax exemption. Allows the county auditor to grant a one-time waiver of a failure to file a property tax exemption application under certain circumstances.

Effective: Upon passage.

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January 26, 2007, read first time and referred to Committee on Ways and Means.

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First Regular Session 115th General Assembly (2007)

PRINTING CODE. Amendments: Whenever an existing statute (or a section of the Indiana Constitution) is being amended, the text of the existing provision will appear in this style type, additions will appear in **this style type**, and deletions will appear in ~~this style type~~.

Additions: Whenever a new statutory provision is being enacted (or a new constitutional provision adopted), the text of the new provision will appear in **this style type**. Also, the word **NEW** will appear in that style type in the introductory clause of each SECTION that adds a new provision to the Indiana Code or the Indiana Constitution.

Conflict reconciliation: Text in a statute in *this style type* or ~~this style type~~ reconciles conflicts between statutes enacted by the 2006 Regular Session of the General Assembly.

HOUSE BILL No. 1740

A BILL FOR AN ACT to amend the Indiana Code concerning taxation.

Be it enacted by the General Assembly of the State of Indiana:

- 1 SECTION 1. IC 6-1.1-11-1 IS AMENDED TO READ AS
2 FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 1. An exemption
3 is a privilege which may be waived by a person who owns tangible
4 property that would qualify for the exemption. **Subject to section 11**
5 **of this chapter**, if the owner does not comply with the statutory
6 procedures for obtaining an exemption, ~~he~~ **the owner** waives the
7 exemption. If the exemption is waived, the property is subject to
8 taxation.
- 9 SECTION 2. IC 6-1.1-11-11 IS ADDED TO THE INDIANA CODE
10 AS A **NEW** SECTION TO READ AS FOLLOWS [EFFECTIVE
11 UPON PASSAGE]: **Sec. 11. (a) Notwithstanding section 1 of this**
12 **chapter and subject to subsection (c), if:**
- 13 (1) **an owner of tangible property:**
- 14 (A) **fails to file a timely exemption application under this**
15 **chapter; and**
- 16 (B) **files a late exemption application under this chapter**
17 **with the county auditor;**



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(2) the county auditor determines that the failure to file resulted from human error;

(3) the failure to file results in the denial of the exemption for one (1) or more assessment dates; and

(4) subject to subsection (b), the county auditor determines that the owner obtained an exemption under this chapter for property in the county for any period of twenty (20) consecutive years after 1975;

the county auditor may waive the failure to file.

(b) A property owner meets the requirement set forth in subsection (a)(4) regardless of whether the exemption obtained in each of the twenty (20) years referred to in that subsection was for the same property.

(c) A property owner that obtains a waiver under subsection (a) in a county with respect to an exemption application is not eligible for a waiver under subsection (a) for any other exemption application in that county.

(d) If the county auditor waives a property owner's failure to file under subsection (a):

(1) the county auditor shall forward the exemption application filed by the property owner under subsection (a)(1)(B) to the county property tax assessment board of appeals; and

(2) the county property tax assessment board of appeals shall review and make a determination on the application for the year or years to which the application applies.

(e) To the extent that an exemption application filed by the property owner under subsection (a)(1)(B) is approved under subsection (d)(2), the property owner is eligible for a refund without interest of property taxes paid on the exempt property for the assessment dates to which the application applies.

SECTION 3. An emergency is declared for this act.

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